

UNITED STATES OF AMERICA
UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	Case No. 1:12-mc-00075
)	
v.)	Honorable Janet T. Neff
)	
GARY L. VANARSDAL,)	
)	
Respondent.)	
)	

REPORT AND RECOMMENDATION

For the reasons stated in the government's Motion and Memorandum in Support of Motion to Dismiss Petition to Enforce Internal Revenue Service Summons (Dkt. Nos. 22 and 23), the undersigned recommends that the motion (Dkt. No. 22) be GRANTED and the Petition (Dkt. No. 1) be dismissed without prejudice.

Date: September 18, 2014

/s/ Ellen S. Carmody
ELLEN S. CARMODY
United States Magistrate Judge

NOTICE TO PARTIES

You have the right to review of the foregoing findings by the district judge. Any application for review must be in writing, must specify the portions of the findings or proceedings objected to, and must be filed and served no later than 14 days after the filing of this Report and Recommendation.